UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 97317 / April 17, 2023

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 4401 / April 17, 2023

ADMINISTRATIVE PROCEEDING
File No. 3-21372

In the Matter of

ORDER OF SUSPENSION PURSUANT
MARTHA PATRICIA
TO RULE 102(e)(2) OF THE
BUSTOS, CPA
COMMISSION'S RULES OF PRACTICE
Respondent.

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to issue an order of forthwith suspension of Martha Patricia Bustos ("Bustos") pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.102(e)(2)].¹

II.

The Commission finds that:

- 1. Bustos was a certified public accountant in California in 2016 and 2017, but her license is now listed as "cancelled" by the California Board of Accountancy.
- 2. On June 9, 2022, a judgment of conviction was entered against Bustos in *United States v. Bustos*, Crim. No. 19-482, in the United States District Court for the Southern District of New York (the "Court"), finding her guilty of one count of conspiracy to commit securities fraud, one count of securities fraud, and one count of conspiracy to commit wire fraud.

Rule 102(e)(2) provides, in pertinent part: "[A]ny person who has been convicted of a felony or a misdemeanor involving moral turpitude shall be forthwith suspended from appearing or practicing before the Commission."

3.	As a	result of this con	viction, Bu	stos was s	entenced t	to time s	erved, two	years of
supervised rele	ease ir	cluding 250 hou	irs of comm	nunity serv	rice, and o	rdered to	o pay a fir	ie in the
amount of \$20	,000.	The Court furth	er required	Bustos to	pay \$12,0	00 in cri	minal for	feiture.

III.

In view of the foregoing, the Commission finds that Bustos has been convicted of a felony within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED, that Martha Patricia Bustos is forthwith suspended from appearing or practicing before the Commission pursuant to Rule 102(e)(2) of the Commission's Rules of Practice.

By the Commission.

Vanessa A. Countryman Secretary